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Minnesota Gambling Control Board \_\_\_\_\_

## For Organizations That Own Their Own Building

Certain organizations may spend up to 5% of net receipts on their building, without getting Gambling Control Board approval. The conditions are:

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| <ol style="list-style-type: none"> <li>1. The building must be owned by the licensed organization.</li> <li>2. The percentage is figured on the organization's total net receipts for the previous fiscal year ending June 30th and may be spent during the next fiscal year. Amounts do not carry over from one fiscal year to the next.</li> <li>3. The building must be available free of charge to other non-profits and must be used for the organization's primary mission or as their headquarters.</li> </ol> | <ol style="list-style-type: none"> <li>4. No bar related expenditures are allowed, nor are expenditures related to any commercial portion of the building. Expenses related to the gambling operation are an allowable expense, not a lawful purpose.</li> <li>5. Expenditures that keep the physical structure, the building, or building related assets functioning are allowed under A22.</li> <li>6. Routine on-going services such as janitorial, grass cutting, or snow plowing are <u>not</u> allowed.</li> <li>7. Prior Gambling Control Board approval is required for expenditures that exceed the 5% limit.</li> </ol> |
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Here is a brief list of expenditures that have been allowed or disallowed.  
If you have any questions about a specific expenditure, please contact your Compliance Specialist.

### "Allowed"

#### **Air and heating**

- HVAC repairs
- Regular maintenance check program for electrical service, HVAC, or elevators and repairs as needed during maintenance
- Hard wired smoke detectors and alarms

#### **Code and ADA requirements**

- ADA compliance requirements
- Code requirement items in kitchen or bathroom

#### **Electrical**

- Electrical repairs
- Re-wiring
- New light fixtures
- Upgrading lights to energy efficient fluorescent ones

#### **Exterior**

- Roof repairs
- Siding repairs
- Sidewalk repairs or improvements
- Parking lot repaving or re-striping
- Landscaping, such as replacing shrubs or trees, adding rocks, seeding grass

#### **Interior**

- Appliances in kitchen (capital assets related to building, such as stove, vent hood, refrigerator, freezer)
- Painting and prep work for painting
- Remodeling of kitchen, bathrooms, entry, storage, meeting area
- Replace flooring
- Stripping and waxing floor
- Meeting room, tables, chairs, microphones used by other non-profits

#### **Water, sewer, plumbing**

- Plumbing repairs, including clogged toilets
- Water softener and water heaters
- Repair of sewer or water lines and pumping septic system

### "Not Allowed"

#### **Bar and rental**

- Any bar-related expenses (including furniture, bar supplies, floor covering – even if used by non-profits)
- Cooler used by bar or partially by bar (no pro-rating, not allowed)
- Any repairs related to bar
- Any repairs related to rental property such as apartments
- Patio for smoking outside bar area

#### **Exterior**

- Grass mowing
- Snowplowing/shoveling or removing snow on the roof
- Consumable supplies such as ice melt, fertilizer

#### **Interior**

- Consumable supplies, such as janitorial supplies
- Janitorial services such as cleaning floors, washing walls, cleaning carpets
- Hand held fire extinguishers
- New portable appliances such as toasters or roasters (non-code)
- Pots & pans, dishes or glasses
- Portable racks in kitchen to store items (non-code)
- Security systems (portion may be AE) or security maintenance
- TV's & cable costs
- Window coverings

#### **Water, sewer, plumbing**

- Water softener salt